

KENTUCKY STATE GOVERNMENT REVENUE

1. GENERAL FUND REVENUE

GENERAL FUND	DECEMBER			JULY THROUGH DECEMBER		
	2003	2002	% Change	2003-2004	2002-2003	% Change
Sales and Gross Receipts Taxes						
Sales and Use Tax	207,908,853	192,458,326	8.0%	1,226,196,446	1,233,043,225	-0.6%
Alcoholic Beverage Taxes	5,675,587	6,458,031	-12.1%	39,388,272	38,570,542	2.1%
Cigarette Tax	1,501,817	1,432,442	4.8%	8,227,463	7,967,921	3.3%
Insurance Premium Taxes	1,195	14,132	-91.5%	34,762,400	32,343,470	7.5%
Racing Taxes	277,505	459,425	-39.6%	938,950	2,577,786	-63.6%
Total Sales and Gross Receipts	215,364,956	200,822,357	7.2%	1,309,513,530	1,314,502,944	-0.4%
License and Privilege Taxes						
Coal Severance	11,334,358	11,640,385	-2.6%	69,581,015	73,160,985	-4.9%
All Other Severance Taxes	3,534,583	3,002,314	17.7%	20,162,123	15,667,872	28.7%
Corporation License	2,888,846	2,963,246	-2.5%	23,581,697	54,689,224	-56.9%
Bank Franchise Tax	103,842	88,270	17.6%	(454,538)	(597,223)	---
All Other Licenses and Fees	117,390	181,469	-35.3%	794,481	817,930	-2.9%
Total License and Privilege	17,979,020	17,875,684	0.6%	113,664,779	143,738,788	-20.9%
Income Taxes						
Corporation	59,457,309	58,898,075	0.9%	150,405,835	167,150,580	-10.0%
Individual	247,589,351	227,883,399	8.6%	1,403,477,534	1,353,203,990	3.7%
Total Income Taxes	307,046,660	286,781,474	7.1%	1,553,883,369	1,520,354,570	2.2%
Property Taxes						
General - Real	74,989,756	64,341,099	16.6%	122,831,185	117,469,974	4.6%
General - Tangible	25,879,753	19,906,835	30.0%	64,286,103	58,409,269	10.1%
General - Motor Vehicle	5,509,999	6,055,764	-9.0%	12,672,071	13,766,534	-8.0%
General - Intangible	15,740,878	12,156,582	29.5%	21,477,621	19,490,979	10.2%
Public Service	4,837,071	229,912	2003.9%	38,003,455	39,294,265	-3.3%
Omitted and Delinquent Taxes	2,048,311	2,893,105	-29.2%	5,817,451	17,379,523	-66.5%
All Other Property Taxes	5,763	36,792	-84.3%	364,070	565,051	-35.6%
Total Property Taxes	129,011,531	105,620,089	22.1%	265,451,957	266,375,595	-0.3%
Miscellaneous Tax and Nontax Receipts						
Inheritance Tax	4,259,845	28,399,401	-85.0%	36,566,560	\$60,725,188	-39.8%
Lottery	14,000,000	14,000,000	0.0%	82,800,000	80,000,000	3.5%
Net Investment Income	96,976	81,539	18.9%	598,821	517,671	15.7%
Sale of NOx Credits	895,000	0	---	5,364,325	0	---
Miscellaneous Tax Receipts	2,459,180	2,558,096	-3.9%	17,964,923	\$13,885,378	29.4%
All Other Nontax Fees and Receipts	11,675,425	4,265,998	173.7%	67,097,494	41,808,510	60.5%
Total Miscellaneous Receipts	33,386,426	49,305,034	-32.3%	210,392,124	196,936,747	6.8%
TOTAL GENERAL FUND	702,788,593	660,404,637	6.4%	3,452,905,759	3,441,908,644	0.3%

2. ROAD FUND REVENUE

ROAD FUND	<u>DECEMBER</u>			<u>JULY THROUGH DECEMBER</u>		
	<u>2003</u>	<u>2002</u>	<u>% Change</u>	<u>2003-2004</u>	<u>2002-2003</u>	<u>% Change</u>
Sales and Gross Receipts						
All Motor Fuels Taxes	51,450,660	43,949,024	17.1%	230,952,829	231,237,867	-0.1%
Motor Vehicle Usage	31,732,289	29,624,212	7.1%	216,492,946	216,166,959	0.2%
Total Sales and Gross Receipts	83,182,949	73,573,236	13.1%	447,445,775	447,404,826	0.0%
License and Privilege						
Motor Vehicles	5,653,007	4,064,712	39.1%	36,733,066	27,563,771	33.3%
Weight Distance	1,108,464	3,131,135	-64.6%	39,308,177	39,342,670	-0.1%
All Other Licenses and Fees	1,933,961	2,102,489	-8.0%	8,509,137	8,181,440	4.0%
Total License and Privilege	8,695,431	9,298,336	-6.5%	84,550,380	75,087,881	12.6%
Miscellaneous Tax and Nontax Receipts						
Highway Tolls	576,612	1,034,819	-44.3%	4,772,210	6,609,672	-27.8%
Investment Income	280,283	3,911,843	-92.8%	6,047,091	15,636,452	-61.3%
All Other Nontax Receipts	1,393,009	1,234,955	12.8%	9,103,037	9,759,879	-6.7%
Total Miscellaneous Receipts	2,249,904	6,181,617	-63.6%	19,922,339	32,006,003	-37.8%
TOTAL STATE ROAD FUND	94,128,285	89,053,189	5.7%	551,918,494	554,498,710	-0.5%

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